

IN THE UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF ALABAMA

Monty W. Ervin, and
Patricia D. Ervin
Petitioner

Vs.

UNITED STATES OF AMERICA, and
Commissioner of Internal Revenue Service,
Respondent

2006 JUL 26 P 12:10

DEBRA P. HACKETT, CLK
U.S. DISTRICT COURT
MIDDLE DISTRICT ALA

CASE #

1:06mc3331-MEF

PETITION TO QUASH 2039 SUMMON[S]

COMES NOW, Petitioner[s], Monty W. Ervin and Patricia D. Ervin, and files this Petition to Quash, the following 2039 Summons issued by The United States of America by and through its agent, Susan Tyson, Revenue agent for the Commissioner of the Internal Revenue Service located at 202 West Adams Street, Suite 2, Dothan, AL 36303 under authority of 26 USC 7609.

JURISDICTION

This court has jurisdiction over this action pursuant to 26 U.S.C. 7609 (h) where a third party summons is concerned. Venue is appropriate under 28 U.S.C. § 1391 (e).

PARTIES

1. Monty Ervin and Patricia Ervin P.O. Box 7044 Dothan, AL 36302,

2. The United States of America and its agent The Commissioner of the Internal Revenue Service by and through Susan Tyson Internal Revenue Agent. 202 West Adams Street Suite 2 Dothan, AL 36303.

STATEMENT OF THE CASE

On or about, April, 2006 Petitioner[s] received a request by mail from Agent Susan Tyson to meet with her regarding Federal Income Tax.

Attorney John Peacock did represent the Petitioner[s] at that meeting wherein agent Tyson refused the power of attorney and terminated the meeting. On July 3, 2006 agent Tyson again requested a meeting on July 14, 2006 to discuss the issues of her concern. Petitioner[s] were unable to attend that meeting due to emergency health issues within the immediate family. See Attached Declaration

On or about July 15, 2006 Petitioner[s] received a letter from Agent Tyson (copy enclosed) dated July 14, 2006, stating that she had scheduled a meeting on July 14, 2006 at 1:30 PM. Petitioner responded to Agent Tyson's letter on July 21, 2006, (Copy enclosed) asking for a meeting to be set that was convenient for all parties.

Agent Tyson responded on July 21, 2006 setting a meeting for August 15, 2006 at 8:30 p.m. at her office. However, on the July 19, 2006 agent Tyson prematurely served the following third party Summon[s] To:

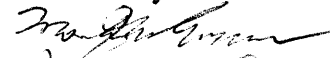
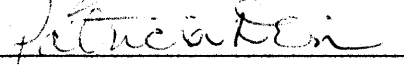
1. Custodian of Records, AmSouth Bank P.O. Box 11007, Birmingham, AL 35288 for books and records of Southern Realty & Property Mgmt LLC.
2. Custodian of Records, Compass Bank 701 S. 32nd Street, Birmingham, AL 35233 for Books and records of Southern Realty & Property Mgmt LLC.

3. Custodian of Records, MidSouth Bank, 2526 West Main Street, Dothan AL 36303 for books and records of Southern Realty & Property Mgmt LLC.
4. Custodian of Records, Regions Bank, P.O. Box 681 Birmingham, AL 35201 for Books and Records of Patricia Ervin.
5. Custodian of Records, Army Aviation Center FCU, P.O Drawer 8, Daleville, AL 36322 for books and records of Patricia Ervin
6. Custodian of Records, People's Community Bank of Alabama 109 East Church Street Columbia, AL 36391 for books and records of Monty W. Ervin and/or M&B Cars and Trucks and or Auto Mart Sales& Leasing Partners.
7. Custodian of Records, Regions Bank P.O. Box 681 Birmingham, AL 35201 for books and records of Monty W. Ervin and or Bay Land and Co Escrow.
8. Custodian of Records, MidSouth Bank, 2526 West Main Street, Dothan, AL 36303 for books and records of Monty W. Ervin and or M&B Cars and Trucks and or Auto Mart Sales and Leasing Partners.
9. Custodian of Records, PeopleSouth Bank, 203 Crawford Street, Colquitt, GA 39837 for books and records of Monty W. Ervin and or M&B Cars and Trucks and or Auth Mart Sales & Leasing Partners.
10. Custodian of Records, Banktrust, 7700 US Hwy 98 West, Santa Rosa Beach, FL 32459 for Books and Records of Monty W. Ervin and or M&B Cars and Trucks and or Auto Mart Sales & Leasing Partners.
11. Lawyers Title Insurance Corporation Attn: Jennifer Campbell, Manager 3001 Hwy 77 Lynn Haven, Florida for specific information relating to an alleged real estate sale in 2005.

RELIEF REQUESTED

Petitioner[s] assert that agent Tyson was over zealous in her issuing the aforementioned 2039 Third Party Summon[s], and the court should order the Summons quashed and allow the Petitioner[s] to respond in good faith to the request for information.

Submitted by

Monty W. Ervin and Patricia D. Ervin

P.O. Box 7044

Dothan, AL 36302

334-793-7372

CERTIFICATE OF SERVICE

I, Monty W. Ervin certify that a true and accurate copy of the foregoing Petition to Quash, Points and authorities, and ORDER was placed in the United States Mail on

26th day of July 2006, addressed to the

Internal Revenue Service Attn: Susan Tyson

202 West Adams Street Suite 2

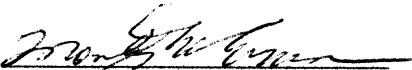
Dothan AL 36303

U.S. Department of Justice

P.O. Box 683

Ben Franklin Station

Washington, D.C. 20044-0683



Monty W. Ervin

P.O. Box 7744

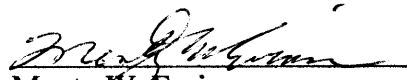
Dothan, AL 36302

DECLARATION in support of PETITION TO QUASH

I, Monty W. Ervin, an adult being competent to testify make this Declaration under penalty of perjury and from my own personal knowledge:

1. On July 11, 2006 my mother went into the hospital.
2. I found my aunt unconscious in her house on July 13, 2006 and called 9-1-1.
3. My aunt was in a coma, with no brain activity for several days, then, when she did wake up she fell and broke her hip and had to have surgery.
4. As a result of all this most of my awake time was spent in the hospital or in some way ministering to these two ladies.

Further Declarant states nought.


Monty W. Ervin



Summons

In the matter of Southern Realty & Property Mgmt LLC, 400 West Washington St., Dothan, AL 36301

Internal Revenue Service (Division): Services & Enforcement, Small Business / Self-Employed, Examination

Industry/Area (name or number): Area 205, Gulf States Area

Periods: January 1, 2003 through December 31, 2004

The Commissioner of Internal Revenue

To: Custodian of Records, AmSouth Bank

At: PO Box 11007, Birmingham, AL 35288

You are hereby summoned and required to appear before Susan Tyson Employee ID#72-19582 an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

Any and all bank records for any and all accounts of Southern Realty & Property Mgmt LLC (63-1191311), including any and all escrow accounts, for the period January 1, 2003 through December 31, 2004 to include bank statements, deposit tickets, deposit items, safe deposit box rentals, CD's, stock certificates, bonds, wire transfers, any negotiable instruments, loan applications and all loan activity, and related records submitted by, entered into, or in effect, or any collections items.
Record of currency transactions required under the Currency and Foreign Transactions Reporting Act, record of currency transactions, including deposits and withdrawals for January 1, 2003 - December 31, 2004.

This information may be mailed.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

202 West Adams Street, Suite 2, Dothan, AL 36303 (334) 794-7520

Place and time for appearance at 202 West Adams Street, Suite 2, Dothan, AL 36303



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 12-2001)
Catalog Number 21405J

on the 15th day of August, 2006 at 1:00 o'clock p. m.

Issued under authority of the Internal Revenue Code this 19th ^(year) day of July, 2006 ^(year)

Susan Tyson
Signature of issuing officer

Internal Revenue Agent

Title

[Signature]
Signature of approving officer (if applicable)

Group Manager, Group 1667

Title

Part C — to be given to noticee



Summons

In the matter of Southern Realty & Property Mgmt LLC, 400 West Washington St., Dothan, AL 36301

Internal Revenue Service (Division): Services & Enforcement, Small Business / Self-Employed, Examination

Industry/Area (name or number): Area 205, Gulf States Area

Periods: January 1, 2003 through December 31, 2004

The Commissioner of Internal Revenue

To: Custodian of Records, Compass Bank

At: 701 S 32nd Street, Birmingham, AL 35233

You are hereby summoned and required to appear before Susan Tyson Employee ID#72-19582
an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

Any and all bank records for any and all accounts of Southern Realty & Property Mgmt LLC (63-1191311) for the period January 1, 2003 through December 31, 2004 to include bank statements, deposit tickets, deposit items, safe deposit box rentals, CD's, stock certificates, bonds, wire transfers, any negotiable instruments, loan applications and all loan activity, and related records submitted by, entered into, or in effect, or any collections items.

Record of currency transactions required under the Currency and Foreign Transactions Reporting Act, record of currency transactions, including deposits and withdrawals for January 1, 2003 - December 31, 2004.

This information may be mailed.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

202 West Adams Street, Suite 2, Dothan, AL 36303 (334) 794-7520

Place and time for appearance at 202 West Adams Street, Suite 2, Dothan, AL 36303



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 12-2001)
Catalog Number 21405J

on the 15th day of August, 2006 at 1:00 o'clock p. m.

Issued under authority of the Internal Revenue Code this 19th day of July, 2006

Susan Tyson
Signature of issuing officer

Internal Revenue Agent

Title

Judy Collins
Signature of approving officer (if applicable)

Group Manager, Group 1667

Title

Part C — to be given to noticee



Summons

In the matter of Southern Realty & Property Mgmt LLC, 400 West Washington St., Dothan, AL 36301

Internal Revenue Service (Division): Services & Enforcement, Small Business / Self-Employed, Examination

Industry/Area (name or number): Area 205, Gulf States Area

Periods: January 1, 2003 through December 31, 2004

The Commissioner of Internal Revenue

To: Custodian of Records, MidSouth Bank

At: 2526 West Main Street, Dothan, AL 36303

You are hereby summoned and required to appear before Susan Tyson Employee ID#72-19582
an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers,
and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the
administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

Any and all bank records for any and all accounts of Southern Realty & Property Mgmt LLC (63-1191311) for the period January
1, 2003 through December 31, 2004 to include bank statements, deposit tickets, deposit items, safe deposit box rentals, CD's, stock
certificates, bonds, wire transfers, any negotiable instruments, loan applications and all loan activity, and related records submitted
by, entered into, or in effect, or any collections items.

Record of currency transactions required under the Currency and Foreign Transactions Reporting Act, record of currency
transactions, including deposits and withdrawals for January 1, 2003 - December 31, 2004.

This information may be mailed.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

202 West Adams Street, Suite 2, Dothan, AL 36303 (334) 794-7520

Place and time for appearance at 202 West Adams Street, Suite 2, Dothan, AL 36303



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 12-2001)
Catalog Number 21405J

on the 15th day of August, 2006 at 1:00 o'clock p. m.
Issued under authority of the Internal Revenue Code this 19th day of July, 2006
(year) (year)

Susan Tyson
Signature of issuing officer

[Signature]
Signature of approving officer (if applicable)

Internal Revenue Agent

Title

Group Manager, Group 1667

Title

Part C — to be given to noticee



Summons

In the matter of Patricia D. Ervin, P.O. Box 7044, Dothan, AL 36302

Internal Revenue Service (Division): Services & Enforcement, Small Business / Self-Employed, Examination

Industry/Area (name or number): Area 205, Gulf States Area

Periods: January 1, 2002 through December 31, 2005

The Commissioner of Internal Revenue

To: Custodian of Records, Regions Bank

At: PO Box 681, Birmingham, AL 35201

You are hereby summoned and required to appear before Susan Tyson Employee ID#72-19582
an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

Any and all bank records for any and all accounts of Patricia D. Ervin (261-57-8819) and/or and any other account in which she has signature authority for the period January 1, 2002 through December 31, 2005 to include bank statements, deposit tickets, deposit items, safe deposit box rentals, CD's, stock certificates, bonds, wire transfers, any negotiable instruments, loan applications and all loan activity, and related records submitted by, entered into, or in effect, or any collections items.
Record of currency transactions required under the Currency and Foreign Transactions Reporting Act, record of currency transactions, including deposits and withdrawals for January 1, 2002 - December 31, 2005.

This information may be mailed.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

202 West Adams Street, Suite 2, Dothan, AL 36303 (334) 794-7520

Place and time for appearance at 202 West Adams Street, Suite 2, Dothan, AL 36303



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 12-2001)
Catalog Number 214050

on the 15th day of August, 2006 at 1:00 o'clock p. m.
Issued under authority of the Internal Revenue Code this 19th ^(year) day of July, 2006 ^(year)

Susan Tyson
Signature of issuing officer

Internal Revenue Agent

Title

Judy Cadden
Signature of approving officer (if applicable)

Group Manager, Group 1667

Title

Part C — to be given to noticee



Summons

In the matter of Patricia Ervin, P.O. Box 7044, Dothan, AL 36302

Internal Revenue Service (Division): Services & Enforcement, Small Business / Self-Employed, Examination

Industry/Area (name or number): Area 205, Gulf States Area

Periods: January 1, 2002 through December 31, 2005

The Commissioner of Internal Revenue

To: Custodian of Records, Army Aviation Center FCU

At: PO Drawer 8, Daleville, AL 36322

You are hereby summoned and required to appear before Susan Tyson Employee ID#72-19582
an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers,
and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the
administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

Any and all bank records for any and all accounts of Patricia Ervin (261-57-8819) and/or and any other account in which she has
signature authority for the period January 1, 2002 through December 31, 2005 to include bank statements, deposit tickets, deposit
items, safe deposit box rentals, CD's, stock certificates, bonds, wire transfers, any negotiable instruments, loan applications and all
loan activity, and related records submitted by, entered into, or in effect, or any collections items.
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transactions, including deposits and withdrawals for January 1, 2002 - December 31, 2005.

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Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

202 West Adams Street, Suite 2, Dothan, AL 36303 (334) 794-7520

Place and time for appearance at 202 West Adams Street, Suite 2, Dothan, AL 36303



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 12-2001)
Catalog Number 21406J

on the 15th day of August, 2006 at 1:00 o'clock p. m.
Issued under authority of the Internal Revenue Code this 19th ^(year) day of July, 2006 ^(year)

Susan Tyson
Signature of issuing officer

Internal Revenue Agent

Title

[Signature]
Signature of approving officer (if applicable)

Group Manager, Group 1667

Title

Part C — to be given to noticee



Summons

In the matter of Monty Wayne Ervin, P.O. Box 7044, Dothan, AL 36302

Internal Revenue Service (Division): Services & Enforcement, Small Business / Self-Employed, Examination

Industry/Area (name or number): Area 205, Gulf States Area

Periods: January 1, 2002 through December 31, 2005

The Commissioner of Internal Revenue

To: Custodian of Records, People's Community Bank of Alabama

At: 109 East Church Street Columbia, AL 36391

You are hereby summoned and required to appear before Susan Tyson Employee ID#72-19582 an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

Any and all bank records for any and all accounts of Monty W. Ervin (416-72-8650) and/or M&B Cars and Trucks and/or Auto Mart Sales & Leasing Partners and any other account in which he has signature authority for the period January 1, 2002 through December 31, 2005 to include bank statements, deposit tickets, deposit items, safe deposit box rentals, CD's, stock certificates, bonds, wire transfers, any negotiable instruments, loan applications and all loan activity, and related records submitted by, entered into, or in effect, or any collections items.

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202 West Adams Street, Suite 2, Dothan, AL 36303 (334) 794-7520

Place and time for appearance at 202 West Adams Street, Suite 2, Dothan, AL 36303



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 12-2001)
Catalog Number 21405J

on the 15th day of August, 2006 at 1:00 o'clock p. m.

Issued under authority of the Internal Revenue Code this 19th day of July, 2006

Susan Tyson
Signature of issuing officer

Internal Revenue Agent

Title

[Signature]
Signature of approving officer (if applicable)

Group Manager, Group 1667

Title

Part C — to be given to noticee



Summons

In the matter of Monty Wayne Ervin, P.O. Box 7044, Dothan, AL 36302

Internal Revenue Service (Division): Services & Enforcement, Small Business / Self-Employed, Examination

Industry/Area (name or number): Area 205, Gulf States Area

Periods: January 1, 2002 through December 31, 2005

The Commissioner of Internal Revenue

To: Custodian of Records, Regions Bank

At: PO Box 681, Birmingham, AL 35201

You are hereby summoned and required to appear before Susan Tyson Employee ID#72-19582 an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

Any and all bank records for any and all accounts of Monty W. Ervin (416-72-8650) and/or Bay Land and Co Escrow and any other account in which he has signature authority for the period January 1, 2002 through December 31, 2005 to include bank statements, deposit tickets, deposit items, safe deposit box rentals, CD's, stock certificates, bonds, wire transfers, any negotiable instruments, loan applications and all loan activity, and related records submitted by, entered into, or in effect, or any collections items.

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202 West Adams Street, Suite 2, Dothan, AL 36303 (334) 794-7520

Place and time for appearance at 202 West Adams Street, Suite 2, Dothan, AL 36303



Department of the Treasury
Internal Revenue Service

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Form 2039 (Rev. 12-2001)
Catalog Number 21405J

on the 15th day of August, 2006 at 1:00 o'clock p. m.

Issued under authority of the Internal Revenue Code this 19th day of July, 2006

Susan Tyson
Signature of issuing officer

Internal Revenue Agent

Title

[Signature]
Signature of approving officer (if applicable)

Group Manager, Group 1667

Title

Part C — to be given to noticee



Summons

In the matter of Monty Wayne Ervin, P.O. Box 7044, Dothan, AL 36302

Internal Revenue Service (Division): Services & Enforcement, Small Business / Self-Employed, Examination

Industry/Area (name or number): Area 205, Gulf States Area

Periods: January 1, 2002 through December 31, 2005

The Commissioner of Internal Revenue

To: Custodian of Records, MidSouth Bank

At: 2526 West Main Street, Dothan, AL 36303

You are hereby summoned and required to appear before Susan Tyson Employee ID#72-19582 an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

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Place and time for appearance at 202 West Adams Street, Suite 2, Dothan, AL 36303



Department of the Treasury
Internal Revenue Service

www.irs.gov

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Catalog Number 21405J

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Issued under authority of the Internal Revenue Code this 19th day of July, 2006

Susan Tyson
Signature of issuing officer

Internal Revenue Agent

Title

[Signature]
Signature of approving officer (if applicable)

Group Manager, Group 1667

Title

Part C — to be given to noticee



Summons

In the matter of Monty Wayne Ervin, P.O. Box 7044, Dothan, AL 36302

Internal Revenue Service (Division): Services & Enforcement, Small Business / Self-Employed, Examination

Industry/Area (name or number): Area 205, Gulf States Area

Periods: January 1, 2002 through December 31, 2005

The Commissioner of Internal Revenue

To: Custodian of Records, PeoplesSouth Bank

At: 203 Crawford Street, Colquitt, GA 39837

You are hereby summoned and required to appear before Susan Tyson Employee ID#72-19582
an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers,
and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the
administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

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December 31, 2005 to include bank statements, deposit tickets, deposit items, safe deposit box rentals, CD's, stock certificates,
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Place and time for appearance at 202 West Adams Street, Suite 2, Dothan, AL 36303



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Form 2039 (Rev. 12-2001)
Catalog Number 21405J

on the 15th day of August, 2006 at 1:00 o'clock p. m.
Issued under authority of the Internal Revenue Code this 19th ^(year) day of July, 2006 ^(year)

Susan Tyson
Signature of issuing officer

Internal Revenue Agent
Title

Judy Corbin
Signature of approving officer (if applicable)

Group Manager, Group 1667
Title

Part C — to be given to noticee



Summons

In the matter of Monty Wayne Ervin, P.O. Box 7044, Dothan, AL 36302

Internal Revenue Service (Division): Services & Enforcement, Small Business / Self-Employed, Examination

Industry/Area (name or number): Area 205, Gulf States Area

Periods: January 1, 2002 through December 31, 2005

The Commissioner of Internal Revenue

To: Custodian of Records, Banktrust

At: 7700 US Hwy 98 West, Santa Rosa Beach, FL 32459

You are hereby summoned and required to appear before Susan Tyson Employee ID#72-19582
an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers,
and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the
administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

Any and all bank records for any and all accounts of Monty W. Ervin (416-72-8650) and/or M&B Cars and Trucks and/or Auto
Mart Sales & Leasing Partners and any other account in which he has signature authority for the period January 1, 2002 through
December 31, 2005 to include bank statements, deposit tickets, deposit items, safe deposit box rentals, CD's, stock certificates,
bonds, wire transfers, any negotiable instruments, loan applications and all loan activity, and related records submitted by, entered
into, or in effect, or any collections items.

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Business address and telephone number of IRS officer before whom you are to appear:

202 West Adams Street, Suite 2, Dothan, AL 36303 (334) 794-7520

Place and time for appearance at 202 West Adams Street, Suite 2, Dothan, AL 36303



Department of the Treasury
Internal Revenue Service

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Form 2039 (Rev. 12-2001)
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on the 15th day of August, 2006 at 1:00 o'clock p. m.
Issued under authority of the Internal Revenue Code this 19th ^(year) day of July, 2006 ^(year)

Susan Tyson
Signature of issuing officer

Internal Revenue Agent
Title

Judy Carberry
Signature of approving officer (if applicable)

Group Manager, Group 1667
Title

Part C — to be given to noticee



Summons

In the matter of Monty Wayne Ervin, P.O. Box 7044, Dothan, AL 36302

Internal Revenue Service (Division): Services & Enforcement, Small Business / Self-Employed, Examination

Industry/Area (name or number): Area 205, Gulf States Area

Periods: January 1, 2002 through December 31, 2005

The Commissioner of Internal Revenue

To: Lawyers Title Insurance Corporation Attn: Jennifer Campbell, Manager

At: 3001 Hwy 77, Lynn Haven, FL 32444

You are hereby summoned and required to appear before Susan Tyson Employee ID#72-19582
an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

RE: Real estate sale for account number: PC-05-12471

Date of closing: 06/20/2005

Description: 9125 Abba Lane, Panama City Beach, FL

Sales amount: \$230,000

Provide the closing statement and copy of the check (front and back) and/or any other form of payment of the proceeds paid to Mr. Ervin for the June 2005 real estate sale.

This information may be mailed.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

202 West Adams Street, Suite 2, Dothan, AL 36303 (334) 794-7520

Place and time for appearance at 202 West Adams Street, Suite 2, Dothan, AL 36303



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 12-2001)
Catalog Number 21405J

on the 15th day of August, 2006 at 1:00 o'clock p. m.
(year)
Issued under authority of the Internal Revenue Code this 19th day of July, 2006
(year)

Susan Tyson
Signature of issuing officer

Internal Revenue Agent

Title

Group Manager, Group 1667

Title

Larry Coddery
Signature of approving officer (if applicable)

Part C — to be given to noticee

Internal Revenue Service
202 West Adams St. Suite 2
Dothan, AL 36303

Department of the Treasury

Date: July 3, 2006

Taxpayer TIN: 416-72-8650

Tax Form: 1040

Tax Period(s): 2002, 2003, 2004

Monty Ervin
PO Box 7044
Dothan, AL 36302

Person to Contact: Susan Tyson

Employee ID: 72-19582

Telephone Number: 334-794-7520

Fax Number: 334-677-6293

Dear Monty Ervin,

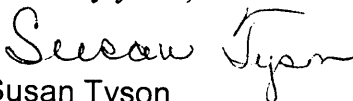
This is a request for you to come in for an interview. As you know, Mr. John Peacock came into the office in April for the requested meeting but did not have a valid power of attorney to represent you. Later that month he sent a letter stating he would not be representing you.

In the interview, we will discuss why you have not filed your individual tax returns for 2002, 2003, and 2004. Information will also be requested on the numerous trusts you and your wife have formed. Please call the above telephone number by Friday, July 14, 2006 and we will schedule a convenient date and time for us to meet.

You should be receiving a letter regarding Southern Realty and Management LLC. It has been placed under examination and per courthouse records you and Patricia are the members.

Thank you for your cooperation, and I look forward to hearing from you by July 14, 2006.

Sincerely yours,


Susan Tyson
Internal Revenue Agent

Enclosure:
Publication 1
Notice 609

My name is Monty Erwin & I am responding on the half of my wife Patricia, Southern Realty & myself. I am attempting to set up an appointment with you as requested.

I did intend to respond to you in the time requested but in light of what has happened it slipped my mind.

I have been dealing with two different medical emergencies in my family. Let me explain.

My mother went into the Medical Center on July 11th & my Aunt went in the Medical Center on July 13th.

My mother called me the morning of July 11th & told me to go to her house, get her things & bring them to the hospital.

I found my Aunt on the floor unconscious on July 13th at approx 2:30 p.m. I called 911. The doctor said if we had been 5 minutes later she would have been dead.

To make matters worse she fell & broke her hip ^{while} in the hospital. Most of my awaking hours have been in the hospital or in some way dealing with or ministering to these two ladies. My wife was either by my side or in some way supporting what I was trying to accomplish & that ~~was~~ was the speedy recovery of these two ladies.

In light of what has happened & what is still going on in the life of my wife & I, I respectfully request that you not hold this against me.

Monty Erwin

P.S. This letter was written July 21st prior to you calling me back. Please place in my file.

Susan,

This is to confirm that we have an appointment August 15th at 8:30 AM.

This is also to let you know that I do intend to record the meeting & that I intend to bring a witness and/or counsel.

Please let me know if anything changes.

Tracy

Internal Revenue Service
202 West Adams St., Suite 2
Dothan, AL 36303

Department of the Treasury

EXHIBIT
A-3

Taxpayer Identification Number:
416-72-8650

Tax Form:
1040

Tax Period(s):
2002, 2003, 2004, 2005

Contact Person:
Susan Tyson

Employee Identification Number:
72-19582

Contact Telephone Number:
334-794-7520

Day and Hours Available:
Monday - Friday, 8:00 - 4:30

Date: July 21, 2006

Monty Ervin
PO Box 7044
Dothan, AL 36302

Dear Mr. Ervin,

Our records indicate that we have not received your federal income tax return(s) for the period(s) listed above. I would like to meet with you to discuss the matter.

I have scheduled the meeting for the following date, time, and place:

Date: August 15, 2006

Time: 8:30 p.m.

Place: 202 West Adams St., Suite 2 Dothan, AL 36303

If you have any questions or if the date, time, or place of the meeting is inconvenient for you, please contact me at the telephone number listed above. I will consider the meeting confirmed if I do not hear from you.

Where Can You Get More Information?

I have enclosed Publication 1, *Your Rights as a Taxpayer*, which explains your rights as a taxpayer throughout your contact with us, and Notice 609, *Privacy Act and Paperwork Reduction Act Notice*, which explains the Privacy Act of 1974.

Thanks for your cooperation.

Sincerely yours,



Susan Tyson
Internal Revenue Agent

Enclosures:
Publication 1
Notice 609


EXHIBIT A-4

Susan Tyson
Internal Revenue Agent
202 West Adams St. Suite 2
Dothan, AL 36303

RE: Patricia D. Ervin
Monty W. Ervin

July 25, 2006

We received your confirmation letter concerning appointment rescheduling that was made per phone conversation on 7-21-06. We noticed that you had changed the dates on the Tax Period(s) from what was on the original letter.

Patricia D. Ervin


Internal Revenue Service
202 West Adams St., Suite 2
Dothan, AL 36303

Department of the Treasury

Taxpayer Identification Number:
261-57-8819

Tax Form:
1040

Tax Period(s):
2002, 2003, & 2004

Contact Person:
Susan Tyson

Employee Identification Number:
72-19582

Contact Telephone Number:
334-794-7520

Day and Hours Available:
Monday - Friday, 8:00 - 4:30

Date: July 14, 2006

Patricia Ervin
PO Box 7044
Dothan, AL 36302

Dear Mrs. Ervin,

Our records indicate that we have not received your federal income tax return(s) for the period(s) listed above. I would like to meet with you to discuss the matter.

I have scheduled the meeting for the following date, time, and place:

Date: July 14, 2006

Time: 1:30 p.m.

Place: 202 West Adams St., Suite 2 Dothan, AL 36303

} Please call by July 14th +
we will schedule an
appointment to meet that
will be convenient for
both of us.

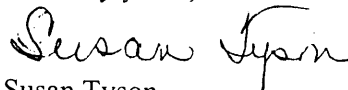
If you have any questions or if the date, time, or place of the meeting is inconvenient for you, please contact me at the telephone number listed above. I will consider the meeting confirmed if I do not hear from you.

Where Can You Get More Information?

I have enclosed Publication 1, *Your Rights as a Taxpayer*, which explains your rights as a taxpayer throughout your contact with us, and Notice 609, *Privacy Act and Paperwork Reduction Act Notice*, which explains the Privacy Act of 1974.

Thanks for your cooperation.

Sincerely yours,



Susan Tyson
Internal Revenue Agent

Enclosures:
Publication 1
Notice 609

EXHIBIT B-1


Susan Tyson
Internal Revenue Agent
202 West Adams St. Suite 2
Dothan, AL 36303
July 21, 2006

RE: Patricia Ervin

I am responding to your letter dated July 14th. I also noticed that you requested I respond by July 14th, the same day as the letter.

I would like to set up a meeting that would be convenient for both of us. Please contact me at P.O. Box 7044 Dothan, AL 36302.

Thank you,


Patricia Ervin

Internal Revenue Service
202 West Adams St., Suite 2
Dothan, AL 36303

Department of the Treasury

EXHIBIT
B-2

Taxpayer Identification Number:
261-57-8819

Tax Form:
1040

Tax Period(s):
2002, 2003, 2004, 2005

Contact Person:
Susan Tyson

Employee Identification Number:
72-19582

Contact Telephone Number:
334-794-7520

Day and Hours Available:
Monday - Friday, 8:00 - 4:30

Date: July 21, 2006

Patricia Ervin
PO Box 7044
Dothan, AL 36302

Dear Mrs. Ervin,

Our records indicate that we have not received your federal income tax return(s) for the period(s) listed above. I would like to meet with you to discuss the matter.

I have scheduled the meeting for the following date, time, and place:

Date: August 15, 2006

Time: 8:30 p.m.

Place: 202 West Adams St., Suite 2 Dothan, AL 36303

If you have any questions or if the date, time, or place of the meeting is inconvenient for you, please contact me at the telephone number listed above. I will consider the meeting confirmed if I do not hear from you.

Where Can You Get More Information?

I have enclosed Publication 1, *Your Rights as a Taxpayer*, which explains your rights as a taxpayer throughout your contact with us, and Notice 609, *Privacy Act and Paperwork Reduction Act Notice*, which explains the Privacy Act of 1974.

Thanks for your cooperation.

Sincerely yours,



Susan Tyson
Internal Revenue Agent

Enclosures:
Publication 1
Notice 609


EXHIBIT B-3

Susan Tyson
Internal Revenue Agent
202 West Adams St. Suite 2
Dothan, AL 36303

RE: Patricia D. Ervin
Monty W. Ervin

July 25, 2006

We received your confirmation letter concerning appointment rescheduling that was made per phone conversation on 7-21-06. We noticed that you had changed the dates on the Tax Period(s) from what was on the original letter.

Patricia D. Ervin


Internal Revenue Service
Small Business and Self-Employed

Department of the Treasury
202 West Adams Street, Suite 2
Dothan AL 36303

Date: July 3, 2006

SOUTHERN REALTY & PROPERTY MGMT LLC
400 West Washington Strret
Dothan AL 36301

Taxpayer Identification Number:

63-1191311

Form:

1120

Tax Period(s):

200312 & 200412

Person to Contact:

Susan Tyson

Contact Telephone Number:

334-794-7520

Contact Fax Number:

334-677-6293

Employee Identification Number:

72-19582

Dear Sir:

Your federal return for the period(s) shown above has been selected for examination.

What You Need To Do

Please call me on or before July 14, 2006. I can be contacted from 8:00 - 4:30 at the contact telephone number provided above.

During our telephone conversation, we will talk about the items I'll be examining on your return, the types of documentation I will ask you to provide, the examination process, and any concerns or questions you may have. We will also set the date, time, and agenda for our first meeting.

Someone May Represent You

You may have someone represent you during any part of this examination. If you want someone to represent you, please provide me with a completed Form 2848, *Power of Attorney and Declaration of Representative*, at our first appointment.

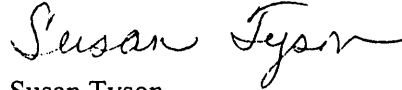
If you prefer, you may mail or fax the form to me prior to our first appointment. You can get this form from our office, or from our web site www.irs.gov, or by calling 1-800-829-3676. If you decide that you wish to get representation after the examination has started, we will delay further examination activity until you can secure representation.

Your Rights As A Taxpayer

We have enclosed Publication 1, *Your Rights as a Taxpayer*, and Notice 609, *Privacy Act Notice*. We encourage you to read the Declaration of Taxpayer Rights found in Publication 1. This publication discusses general rules and procedures we follow in examinations. It explains what happens before, during, and after an examination, and provides additional sources of information.

Thank you for your cooperation and I look forward to hearing from you by July 14, 2006.

Sincerely,

A handwritten signature in cursive script that reads "Susan Tyson".

Susan Tyson
Internal Revenue Agent

Enclosure:
Publication 1
Notice 609

**Internal Revenue Service
Small Business and Self-Employed**

Department of the Treasury
202 West Adams Street, Suite 2
Dothan AL 36303

C-1

Date: July 21, 2006

SOUTHERN REALTY & PROPERTY MGMT LLC
400 West Washington Street
Dothan AL 36301

Taxpayer Identification Number:
63-1191311
Form:
1120
Tax Period(s):
200312 & 200412
Person to Contact:
Susan Tyson
Contact Telephone Number:
334-794-7520
Contact Fax Number:
334-677-6293
Employee Identification Number:
72-19582

Dear SOUTHERN REALTY & PROPERTY MGMT LLC:

This letter confirms the following appointment that we scheduled during our telephone conversation on July 21, 2006.

Appointment Information

Location: 202 West Adams Street, Suite 2
Dothan AL 36303

Date: August 15, 2006

Time: 8:30 AM

What is the Purpose of this Appointment?

The purpose of our first meeting is to understand your business operations and policies and to begin the examination process. We will discuss specific examination procedures, such as communication methods, response times and other general expectations. As we discussed, please have the items listed on the attached Form 4564, *Information Document Request*, available at our first appointment.

Someone May Represent You

You may have someone represent you during any part of this examination. If you want someone to represent you, please provide me with a completed Form 2848, *Power of Attorney and Declaration of Representative*, at our first appointment.

If you prefer, you may mail or fax the form to me prior to our first appointment. You can get this form from our office, from our web site at www.irs.gov, or by calling 1-800-829-3676. If you decide that you wish to get representation after the examination has started, we will delay further examination activity until you can secure representation.

Your Rights As A Taxpayer

We encourage you to review Publication 3498, *The Examination Process*. This publication contains the Declaration of Taxpayer Rights as well as steps in the examination process.

Please contact me if you have any questions you would like to discuss.

Thank you for your cooperation.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "S. Tyson".

Susan Tyson
Internal Revenue Agent

Enclosure:

Publication 3498

Form 4564 (This form will be provided at a later date)

APPOINTMENT RESCHEDULED PER OUR PHONE CONVERSATION 7-21-06

EXHIBIT

C-2

**Internal Revenue Service
Small Business and Self-Employed**

Department of the Treasury
202 West Adams Street, Suite 2
Dothan AL 36303

Date: July 21, 2006

SOUTHERN REALTY & PROPERTY MGMT LLC
400 West Washington Street
Dothan AL 36301

Taxpayer Identification Number:
63-1191311

Form:
1120

Tax Period(s):
200412

Person to Contact:
Susan Tyson

Contact Telephone Number:
334-794-7520

Contact Fax Number:
334-677-6293

Employee Identification Number:
72-19582

Dear SOUTHERN REALTY & PROPERTY MGMT LLC:

This letter confirms the following appointment that we scheduled during our telephone conversation on July 21, 2006.

Appointment Information

Location: 202 West Adams Street, Suite 2
Dothan AL 36303

Date: August 15, 2006

Time: 8:30 AM

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Please contact me if you have any questions you would like to discuss.

Thank you for your cooperation.

Sincerely yours,



Susan Tyson
Internal Revenue Agent

Enclosure:

Publication 3498

Form 4564 (This form will be provided at a later date)

IN THE UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF ALABAMA

Monty W. Ervin, and
Patricia D. Ervin
Petitioner

Vs.

UNITED STATES OF AMERICA, and
Commissioner of Internal Revenue Service,
Respondent

CASE # 1:06mc3331-MEF

ORDER

Whereas, this matter comes to the attention of the District Court by Petition to Quash the eleven 2039 Administrative Summon[s] listed in the Petition to Quash and incorporated herein and this court being fully advised in the premises do order the following Summons Quashed and direct the IRS agent Tyson use discretion and restraint in her dealing with the public.

SO GRANTED this _____ day of _____ 2006

District Court Judge